

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Value Added Tax Rules, 2005 – Amendments to certain Rules –Notification – Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No. 33

Dated 21-01-2013.

Read the following:

ORDER:-

The appended Notification will be published in an Extraordinary Issue of the Andhra Pradesh Gazette Dated: 23rd January, 2013.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad is requested to supply 100 copies of the notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase
(Publication Wing), A.P, Hyderabad for publication of the Notification
(2 copies).
The Commissioner of Commercial Taxes, A.P. Hyderabad.
The General Administration (Vigilance & Enforcement) Department,
B.R.K.R. Office Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The State Representative before the Sales Tax Appellate Tribunal, Hyd.
The Director General, GA (Vig.& Enft.) Deptt., B.R.K.Buildings,
Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad,
The Law (E) Department.
The Law (F) Department.
The P.S. to Principal Secretary to Chief Minister.
The P.S. to Principal Secretary to Government, Revenue Department.
Sf/Sc.

// FORWARDED :: BY ORDER //

SECTION OFFICER

{P.T.O. for Notification}

NOTIFICATION

In exercise of the powers conferred by section 78 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), the Government of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Value Added Tax Rules, 2005 issued in G.O.Ms.No.394, Revenue (CT-II) Department, Dated:31-03-2005 and published in the Rules Supplementary to Part-I Extraordinary Issue of the Andhra Pradesh Gazette No.29, dt.20-04-2005, and as subsequently amended from time to time.

2. In these amendments -

- (i) rule 1 and rule 2 shall be deemed to have come into force with effect on and from 20-04-2012.
- (ii) rule 5 shall be deemed to have come into force with effect from 01-05-2009.
- (iii) sub-rules I, II, III, clauses (a), (c), (d) and (e) of sub-rule IV of rule 6, rule 13, rule 18, rule 19 and rule 22 shall be deemed to have come into force with effect from 15-09-2011.
- (iv) sub-rule(i) of rule 7, clause (ii) of sub-rule III of rule 9 and rule 14 shall be deemed to have come into force with effect from 01-04-2005.
- (v) sub-rule (ii) of rule 7 and rule 11 shall be deemed to have come into force with effect from 01-04-2009.
- (vi) clause (b) of sub-rule IV of rule 6, rule 8, sub-rule I, sub-rule II, clauses (i) and (iii) of sub-rule III of rule 9, rule 23 and rule 24 shall be deemed to have come into force with effect from 14-09-2011.
- (vii) rule 12 and rule 21 shall be deemed to have come into force with effect from 24-09-2008.
- (viii) The remaining rules shall come into force on and from the date of Notification of these rules.

AMENDMENTS

In the said rules:

- 1. in rule 4, in sub-rule (3), for the words, "five lakhs", the words, "Seven Lakhs and Fifty Thousand" shall be substituted.
- 2. in rule 5, in sub-rule (1), in clause (c),-
 - (i) in sub-clause (i), for the words "five lakhs", the words, "Seven Lakhs and Fifty Thousand" shall be substituted.
 - (ii) in sub-clause (ii), for the words, "five lakhs", the words, "Seven Lakhs and Fifty Thousand" shall be substituted.
- 3. in rule 6,
 - (i) for sub-rule(1), the following shall be substituted, namely,-
 - "
 - (1) The VAT or TOT (i.e., TIN or GRN) registration shall take effect from the first day of the calendar month, in which the application for registration is filed before the authority prescribed."

(ii) for sub-rule(2), the following shall be substituted, namely,-

“

(2) In the case of the dealers liable for VAT Registration under sub- section (4) of section 17, the VAT registration shall take effect from the date of commencement of the Act”.

(iii) sub-rule(3) and illustrations under rule 6 shall be omitted.

4. all illustrations under rule 7 shall be omitted.

5. in rule 16, sub-rule (7) shall be omitted.

6. in rule 17,

I. in sub-rule (1),-

(a) in clause (a), for the words and figures “sub-rule (2), (3) and (4) of this rule”, the words and figures, “sub-rule (2) and (4) of this rule” shall be substituted.

(b) in clause (b), for the words and figures “ninety percent (90%)”, the words and figures, “Seventy Five Percent (75%)” shall be substituted.

II for sub-rule (2), the following shall be substituted, namely,-

“(2) Treatment of works contracts under composition,-

(a) Any VAT dealer who executes a contract and opts to pay tax as specified in clause (b) of sub-section (7) of section 4 must register himself as a VAT dealer;

(b) The VAT dealer mentioned in clause (a) above shall pay tax at the rate of five percent (5%) of the total consideration received or receivable whichever is earlier.

(c) In the case where the VAT dealer opts for composition he shall, before commencing the execution of the work notify the prescribed authority on Form VAT 250 of the details including the value of the contract on which the option has been exercised.

Provided that a consolidated Form VAT 250 can also be filed by the contractor who undertakes multiple works contracts of similar nature.

Provided further that single Form VAT 250 can also be filed by the contractor for the full or part of financial year, which will cover all the contracts on which work is commenced during the full or part financial year as the case may be.

(d) On receipt of any payment related to the contract, the contractor VAT dealer shall calculate the tax due at five percent (5%) of the amount received and shall enter such details on Form VAT 200. The tax due shall be paid with the return in Form VAT 200;

(e) VAT dealer shall not be eligible for input tax credit and shall not be eligible to issue tax invoices;

- (f) In the case of a contractor mentioned in clause (a), if any part of the contract is awarded to a sub-contractor, the sub-contractor shall be exempted from tax on the value of the sub-contract. The sub-contractor shall not be eligible to claim input tax credit on the inputs used in the execution of such sub-contract;

III sub-rule (3) shall be omitted.

IV in sub-rule (4),-

- (a) in clause (b), for the words, "the VAT dealer", the following words shall be substituted, namely,-

"Before the commencement of the execution of the work the VAT dealer"

- (b) in clause (d), for the words and figures "four percent (4%)" , the words and figures, "five percent (5%)" shall be substituted.

- (c) for clause (e), the following shall be substituted, namely,-

"(e) The VAT dealer, executing a contract mentioned in clause (a) of this sub-rule, shall calculate the tax due at the rate of 5% of the 25% of the total consideration or the market value fixed for the purpose of the Stamp Duty, whichever is higher, and shall enter such details in Form VAT 200, filed for the month in which the sale of such property is concluded and registered. The tax due shall be paid with the return in Form VAT 200 and the particulars of payment of tax made directly or through the sub registrar shall be reported in the relevant columns in Form VAT 200".

- (d) for clause (i), the following shall be substituted, namely,-

"(i) the payment of tax due, as mentioned in clause (e), shall be made by way of treasury challan and the challan shall be presented at the time of registration of property to the Sub-Registrar, who is registering the property, duly furnishing the TIN No. of the dealer and the full address of the Commercial Tax Officer/Assistant Commissioner concerned, on the reverse of the challan. The Sub-Registrar shall send the challans, received in a particular week to the Commercial Tax Officer/Assistant Commissioner concerned, before the end of immediately succeeding week".

- (e) after clause (i), the following new clause shall be added, namely,-

"(j) Where a sub-contractor avails exemption under proviso to the clause (d) of sub-section (7) of section 4 of the Act, he shall produce the copy of the Form VAT 250, filed by the contractor as evidence that the contractor has opted for composition in respect of the specific work."

7. after rule 17, the following rules shall be inserted, namely,-

(i) "17A. Treatment of the dealers who exercised option under sub-section (8B) of section 4 of the Act.

- (a) Every dealer, who opts to pay tax under sub-section (8B), shall register himself as VAT dealer.
- (b) The VAT dealer in clause (a) shall notify to the prescribed authority his intention to avail composition under sub-section (8B) of section 4 of the Act in Form VAT 250.
- (c) Any dealer, who opts to pay tax by way of composition under sub-section (8B) of section 4 of the Act, shall pay the tax @5% on the total amount, received or receivable by him.
- (d) The Form VAT 250 shall be submitted by the dealer within 30 days from the commencement of the business and then onwards by the end of the month of April every year.

Provided that the dealers, who are already registered, may file the Form VAT 250, within 60 days from the date of this notification with retrospective effect from the date of incorporation of sub-section (8B) of section 4 of the Act.

- (e) The dealers exercising option to pay tax under this Rule shall not be eligible to claim input tax credit and shall not be eligible to issue tax invoices;

(ii) 17B. Treatment of the printers who exercised option under sub- section (11) of section 4 of the Act.

- (a) Every dealer, who opts to pay tax under sub-section (11) of section 4 of the Act, shall register himself as VAT dealer.
- (b) The VAT dealer mentioned in clause (a) above, shall notify to the prescribed authority his option to pay tax under composition in Form VAT 250.
- (c) The Form VAT 250 shall be submitted by the dealer within Thirty (30) days from the commencement of the business and then onwards by the end of the month of April every year.

Provided that the dealers, who are already registered, may file the Form VAT 250 within 60 days from the date of this notification with retrospective effect from the date of incorporation of sub-section (11) of section 4 of the Act.

- (d) The VAT dealer, mentioned in clause (a) above, shall pay tax @5% on 60% of the total value of consideration, received or receivable.
- (e) The dealers exercising option to pay tax under this rule shall not be eligible to claim input tax credit."

8. in rule 18,

I in sub-rule (1),-

- (a) in clause (a), for the words and figures "4% or 2%", the words and figures, "5% or 2.5%", shall be substituted.
- (b) in clause (b),
 - (i) against the entry at Sl.No.(I), for the expression, "4%", the expression, "5%" shall be substituted.
 - (ii) against the entry at Sl.No.(II), for the expression, "2%", the expression, "2.5%", shall be substituted.
- (c) for clause (bb), the following shall be substituted, namely,-
 - "(bb) In case of works, where tax is provided at the rate prescribed under section 22(3-A) of the Act over and above the estimated value of the contract and executed for the Government or the Local Authorities, the VAT dealer shall obtain Form 501 with unique ID from the Assistant Commissioner / Commercial Tax Officer, concerned, and supply the same to the Government contractee. The contractee shall complete Form 501, supplied by the contractor, indicating the TIN of the contractor, the amount of tax deducted at source and the details of the related contract and supply the same to the contractor within fifteen days from the date of each payment.
 - (bc) In case of works, other than those falling under clause (bb) of this rule, the VAT dealer shall obtain Form 501A with unique ID from the Assistant Commissioner / Commercial Tax Officer concerned, and supply the same to the contractee. The contractee shall complete Form 501A, supplied by the contractor, indicating the TIN of the contractor, the amount of tax deducted at source and the details of the related contract and supply the same to the contractor within fifteen days from the date of each payment.
 - (bd) The contractor shall submit Form VAT 501 or 501A, as the case may be, duly certified by the contractee together with Form VAT 200 by 20th of the month, following the month in which the payment was received;"

II in sub-rule (3), in clause (a), for the expression, "4%", the expression, "5%" shall be substituted.

III after sub-rule (3), the following shall be added, namely,-

- "(4) Where the contractee fails to remit such tax deducted at source within fifteen days of the date of payment to the contractor, the person, authorized to make payment and to deduct tax, shall be liable to pay interest for the delayed payment as may be applicable under the Act".

9. in rule 20,-
 - I in sub-rule (8),-
 - (i) in clause (a), for the expression, "10.5%", the expression, "9.5%" shall be substituted.
 - (ii) in clause (b), for the expression, "4%", wherever occurs, the expression, "5%", shall be substituted.
 - II in sub-rule (9),-
 - (i) in clause (a), for the expression, "10.5%", the expression, "9.5%", shall be substituted.
 - (ii) in clause (b), for the expression, "4%", wherever occurs, the expression, "5%", shall be substituted.
 - III in sub-rule (10),-
 - (i) in clause (a), for the expression, "10.5%", the expression, "9.5%", shall be substituted.
 - (ii) for clause (b), the following shall be substituted, namely,-

"(b) for the purpose of this rule, the words A, B and C in the formula $A \times B / C$ shall carry the following meaning subject to clause (c) below:

A is the total amount of input tax for common inputs for each tax rate for the tax period, excluding the tax paid on the purchases of any goods mentioned in sub-rule (2).

B is the "taxable turnover" as defined under the Act for the tax period, which shall include zero rated sales, inter-state sales, exports and deemed exports of any goods, resulting from the use of common inputs for each tax rate.

C is the total turnover as defined under the Act for the tax period, relating to any goods, resulting from the use of common inputs for each tax rate."
 - (iii) in clause (c), for the expression, "4%", the expression, "5%", shall be substituted.
 - IV the "Illustrations for Rule-20" shall be omitted.
10. in rule 24, sub-rule (7) shall be omitted;
11. in rule 25, in sub-rule (10), the following proviso shall be added, namely,-

"Provided that the VAT dealers, whose turnover is less than Rs.50.00 Lakhs and who are not liable for statutory audit under the provisions of the Income Tax Act, may opt to submit the statements prescribed in this Rule, by self certification or certification by the Sales Tax Practitioners, enrolled with the Commercial Taxes Department."

12. in rule 34, after sub-rule (2), the following sub-rule shall be added, namely,-

- “(2A). (a) The agent, selling agricultural produce on behalf of the agricultural farmers, shall submit every month the particulars in the Form 521 and in the manner prescribed in sub-rule (1) of this rule to the Commercial Tax Officer having the jurisdiction where such agent is located.
- (b) The agent, selling agricultural produce on behalf of the agriculturist principal, is exempted from payment of tax, if he sells the agricultural produce to the registered dealers.
- (c) The agent, selling agricultural produce on behalf of the agriculturist principal, is liable to pay tax, if he sells the agricultural produce to any person other than the registered dealer, irrespective of the quantum of turnover of such person and such an agent shall pay tax along with the return in Form VAT 200 at the rate applicable to the goods.
- (d) In case the particulars, furnished by the agent in Form 521, are found to be incorrect or are not verifiable, they shall be liable to pay tax on such transactions along with interest and penalty, as may be applicable mutatis mutandis under the Act.”

13. in rule 35,-

- (i) in sub-rule (8), in clause (c), for the expression, “one percent (1%)”, the expression, “one and quarter percent (1.25%)” shall be substituted.
- (ii) in sub rule (9), in clause (e), for the expression, “one percent (1%)”, the expression, “one and quarter percent (1.25%)” shall be substituted.

14. in rule 36, after the condition (e), the following condition shall be added, namely,-

- “(f) The dealer, acquiring the business, shall be eligible to claim the Input Tax Credit, available to such business transferred as an ongoing concern. The Input Tax Credit can be claimed in the return, filed for the month, in which the business is transferred”.

15. in rule 55, sub-rule (4) shall be omitted.

16. in rule 58, after sub-rule (1), the following proviso shall be added, namely,-

- “Provided that if the driver or person in charge of the goods vehicle plans to enter into the State through a route on which there is no check post at the border of the State, he shall obtain, prior to entry into State Border, Transit pass from nearest check post or generate online e-Transit Pass from the website created for this purpose, make self entry online the date of entry into State and in case he is exiting from State Border through a route on which there is no Check Post, he shall also make self entry online the date of exit from State. The Exit entry date shall be entered online within 15 days of its entry in to the state. The driver or person in charge of the goods vehicle shall carry along with him such e-Transit Pass (Transit Pass) throughout its journey within State.”

17. for sub-rule (1) of rule 59, the following shall be substituted, namely,-

“(1) For the purpose of exercising powers specified in column (2) of the table below, the authorities specified in column (3) thereof, shall be the authorities prescribed;

TABLE

(Authority prescribed under the Act and the Rules)

Sl. No.	Powers	Authority	Section/Rule
(1)	(2)	(3)	(4)
(1)	VAT Registration / Amendment / Cancellation	Any officer not below the rank of Assistant Commercial Tax Officer of the Circle, duly authorized by the Deputy Commissioner of Commercial Taxes, concerned, or by the Commissioner of Commercial Taxes either by way of specific or general order.	Sections 17 (10), 17(11), 18(1)(a), 19(2) and Rules 4 to 14
(2)	TOT Registration / Amendment/ Cancellation	(i) Assistant Commercial Tax Officer of the circle authorized by the Commercial Tax Officer of the Circle; or (ii) any other officer or officers, not below the rank of Assistant Commercial Tax Officer, duly authorized by the Commissioner of Commercial Taxes by way of either specific or general order.	Sections 17 (10), 17(11), 18(1)(b), 19(2) and Rules 4 to 7, 10 to 12 and 15
(3)	Receipt of VAT return	(i) Assistant Commissioner (Large Taxpayer Unit) or any other officer in his office , as duly authorized by him, for the dealers in respective LTU ; or (ii) Commercial Tax Officer or any other officer in his office, as duly authorized by him, for the dealers in respective Circle.	Section 20 (1) and Rule 23
	Receipt of TOT return	Deputy Commercial Tax Officer of the Circle, duly authorized by the Commercial Tax Officer, concerned, for this purpose.	Section 20 (1) and Rule 23
(4)	Assessments: VAT:		
	(i) Unilateral Assessments under Rule 25(1)	(i) Assistant Commissioner (CT), Large Tax Payer Unit in case of dealers in LTU concerned; and (ii) Commercial Tax Officer in case of dealers in the Circle, concerned.	Section 21(1) and Rule 25(1)
	(ii) Assessment under Rule 25(5)	(i) Assistant Commissioner (CT) Large Tax Payer Unit in case of dealers in LTU, concerned; or (ii) Commercial Tax Officer in case of dealers in the Circle, concerned; or (iii) Any Officer not below the rank of Deputy Commercial Tax Officer of the Division, concerned, as authorized by the Deputy Commissioner, concerned in case of the dealers in the territorial jurisdiction of the Division concerned, (iv) Any officer, not below the rank of Deputy Commercial Tax Officer in the State, as authorized by the Joint Commissioner or Additional Commissioner, empowered for this purpose by the Commissioner.	Sections 20(3) (a) & (b), 21(3), 21(4), 21(5), 24(2) and Rule 25(5)

(5)	Inspection and or detailed scrutiny of accounts and the consequential assessment, resulting therefrom, if any.	<p>(i) Assistant Commissioner (CT) Large Tax Payer Unit in case of the dealers in LTU concerned,; or</p> <p>(ii) Commercial Tax Officer in case of dealers in the Circle, concerned; or</p> <p>(iii) Any Officer not below the rank of Deputy Commercial Tax Officer of the Division, concerned, as authorized by the Deputy Commissioner, concerned, in case of the dealers in the territorial jurisdiction of the Division concerned.</p> <p>(iv) Any officer, not below the rank of Deputy Commercial Tax Officer in the State, as authorized by the Joint Commissioner or Additional Commissioner, empowered for this purpose by the Commissioner.</p>	Sections 20(3) (a) & (b), 21(4), 21(5), 24(2), 43 (1), 43(2) and Rule 25(5), 52, 53.
(6)	Reassessment	The authority who detects the underassessment but not below the rank of the assessing authority, who made the assessment.	Section 21(6) and Rule 60
	a) in case of underassessment	The authority who made the assessment	
(7)	TOT – Unilateral assessment / Best Judgement assessment	DCTO of the circle, concerned, as authorised by the CTO of the circle, concerned for the dealers in Circle concerned.	Sections 20(3) (a) & (b), 21(1), 21(3) (4) & (5) and Rule 25(1) & 25(5)
(8)	TOT reassessment	Deputy Commercial Tax officer of the circle, concerned, as authorised by the CTO of the circle, concerned, for the dealers in the Circle concerned.	Section 21(6)
(9)	Assessment in case of failure to tender the transit pass at the exit check post	<p>(i) Commercial Tax Officer, having the jurisdiction over the Check Post at which the Transit Pass is issued; or</p> <p>(ii) any officer, not below the rank of Deputy Commercial Tax Officer in the Division concerned, as authorized by the Deputy Commissioner (CT) having jurisdiction over the check post at which the Transit pass is issued.</p> <p>(iii) In case of vehicles registered outside the State of A.P., the Officer-in-charge of the check post at which the transit pass is issued.</p>	Section 47 and Rule 58(4)
(10)	<p>(a) Proceedings to be issued in consequence to the orders, passed by different Appellate and Revision Authorities in case of VAT dealers under Sections 31, 32, 33, 34 and 35 of the APVAT Act.</p>	<p>(i) Assistant Commissioner (CT) in case of LTU dealers under his jurisdiction irrespective of the fact whether the original order under appeal or revision has been passed by him or not.; or</p> <p>(ii) Commercial Tax Officer in case of the dealers within the Circle concerned irrespective of the fact whether the original order under appeal or revision has been passed by him or not; or</p> <p>(iii) Any Officer not below the rank of the authority who made the assessment , as authorised by the Deputy Commissioner (CT), concerned, irrespective of the fact whether the original order under appeal or revision has been passed by him or not.</p>	Section 37 and Rules 43 and 49.

	(b) Proceedings to be issued in consequence to the orders, passed by different Appellate and Revision Authorities in case of TOT dealers under Sections 31, 32, 33, 34 and 35 of the APVAT Act.	<p>(i) The Deputy Commercial Tax Officer of the Circle, authorised by the Commercial Tax Officer of the Circle, concerned for the dealers in the Circle concerned.</p> <p>(ii) Any Officer not below the rank of Deputy Commercial Tax Officer within the Division, as authorised by the Deputy Commissioner (CT), concerned for the dealers in the Division, concerned, irrespective of the fact whether the original order under appeal or revision has been passed by him or not.</p>	Section 37 and Rules 43 and 49.
(11)	Recovery of taxes under Sections 27(2) and 29	An officer not below the rank of the Deputy Commercial Tax Officer of the Division, concerned, as authorised by the Deputy Commissioner (CT) of the Division, concerned, for the dealers in the Division, concerned.	Sections 27(2) and 29
(12)	Refunds (i) VAT	<p>(i) Commercial Tax Officer of the circle, concerned, in cases where the amount, determined to be refunded does not exceed Rs.50,000/-</p> <p>(ii) Assistant Commissioner (CT) in the case of LTU dealers, where the amount, determined to be refunded, does not exceed Rs. 2 Lakhs.</p> <p>(iii) Deputy Commissioner (CT) of the Division, concerned, in cases, where the amount, determined to be refunded, does not exceed Rs. 10 Lakhs.</p> <p>(iv) Joint Commissioner (CT) or Additional Commissioner (CT), duly authorised for the purpose by the Commissioner in cases, where the amount, determined to be refunded, exceeds Rs. 10 Lakhs.</p>	Sections 38 (1), (2),(3),(6), 40(2) and Rule 35
	(ii) TOT	Deputy Commercial Tax Officer of the circle, as authorised by the Commercial Tax Officer of the circle.	Sections 38(7) and Rule 35
(13)	Withholding of refunds under VAT and TOT	<p>(i) Assistant Commissioner (CT), in case of Large Tax Payer Unit dealers with the prior approval of the Deputy Commissioner (CT) of the Division, concerned, in cases, where the amount of refund, proposed to be withheld, is Rs. 10 Lakhs or below; or</p> <p>(ii) Assistant Commissioner (CT), in case of Large Tax Payer Unit dealers with the prior approval of the Joint Commissioner (CT) or Additional Commissioner (CT), authorised for the purpose by the Commissioner in cases, where the amount of refund, proposed to be withheld, is more than Rs. 10 Lakhs; or</p> <p>(iii) Commercial Tax Officer of the Circle, concerned, with the prior approval of the Deputy Commissioner (CT), concerned, in cases, where the amount of refund, proposed to be withheld, is Rs. 10 Lakhs or below; or</p>	Section 40(2)

		(iv) Commercial Tax Officer of the Circle, concerned, with the prior approval of the Joint Commissioner (CT) or Additional Commissioner (CT), authorised for the purpose by the Commissioner in cases, where the amount of refund, proposed to be withheld, is more than Rs. 10 Lakhs.	
(14)	Entry, Inspection, Search, Seizure, Confiscation	<p>(i) Assistant Commissioner (CT) LTU, concerned, in case of dealers of the Large Tax Payer Unit concern ; or</p> <p>(ii) Commercial Tax Officer in case of the dealers of the Circle, concerned or</p> <p>(iii) Any Officer, not below the rank of Deputy Commercial Tax Officer in the Division, concerned, in case of the dealers of the Division, concerned, as authorised by the Deputy Commissioner (CT) of the Division, concerned.</p> <p>(iv) Deputy Commercial Tax Officer working in General Administration (Vigilance & Enforcement) Department, as authorised by the Deputy Commissioner, CT working in General Administration (Vigilance & Enforcement) Department or as authorised by any Officer, empowered for this purpose by the Head of the General Administration (Vigilance & Enforcement) Department.</p> <p>(v) Any officer, not below the rank of Deputy Commercial Tax Officer, in case of any dealer in the State, as authorized by the Joint Commissioner or Additional Commissioner, empowered for this purpose by the Commissioner.</p>	Section 43(1), (2) and Rule 52, 53.
(15)	Search of residential accommodation, not being a business cum residence;	<p>(i) Any officer not below the rank of Deputy Commercial Tax Officer of the Division, concerned, as authorised by the Deputy Commissioner(CT) of the Division, concerned, for the premises, located within such Division, concerned; or</p> <p>(ii) Deputy Commercial Tax Officer working in General Administration (Vigilance & Enforcement) Department, as authorised by the Deputy Commissioner, CT working in General Administration (Vigilance & Enforcement) Department or as authorised by any Officer, empowered for this purpose by the Head of the General Administration (Vigilance & Enforcement) Department.</p> <p>(iii) Any officer not below the rank of Deputy Commercial Tax Officer working in Enforcement Wing, as authorised by the Joint Commissioner (CT) or Additional Commissioner (CT) of Enforcement Wing, for the premises, located within the State;</p>	Section 43 (2) and Rule 52 and 53

(16)	Power to inspect records / goods of a vehicle	<p>(i) Any officer not below the rank of Assistant Commercial Tax Officer of the Circle, concerned, as authorised by the Commercial Tax Officer, concerned; or</p> <p>(ii) Any officer not below the rank of Assistant Commercial Tax Officer of the Division, concerned, as authorised by the Deputy Commissioner (CT), concerned; or</p> <p>(iii) Any officer not below the rank of Assistant Commercial Tax Officer in the State, as authorised by the Joint Commissioner (CT) or Additional Commissioner (CT) in the Office of the Commissioner; or</p> <p>(iv) Deputy Commercial Tax Officer working in General Administration (Vigilance & Enforcement) Department, as authorised by the Deputy Commissioner, CT working in General Administration (Vigilance & Enforcement) Department or as authorised by any Officer, empowered for this purpose by the Head of the General Administration (Vigilance & Enforcement) Department.</p>	Section 45 and Rule 56 & 57
(17)	Certifying the transshipment details in the transit pass	The Commercial Tax Officer, having jurisdiction over the place where transshipment takes place	Proviso to sub-rule (3) of Rule 58
(18)	Levy of Specific Penalties under the Act		Sections 49 to 57.
	a. Any penalty relatable to the VAT dealer, on the rolls of Large Tax Payer Unit	<p>(i) Assessing Authority, concerned or</p> <p>(ii) Registering Authority, concerned or</p> <p>(iii) Inspecting Authority, concerned.</p>	
	b. Any penalty relatable to the VAT dealer, other than Large Tax Payer Unit	<p>(i) Assessing Authority, concerned or</p> <p>(ii) Registering Authority, concerned or</p> <p>(iii) Inspecting authority, concern</p>	
	c. Any penalty relatable to TOT dealer	<p>(i) Registering Authority, concerned; or</p> <p>(ii) Assessing Authority, concerned; or</p> <p>(iii) Inspecting Authority, concerned</p>	
	d. Any other penalty or penalties	Authorised Officer, who detects such offence.	
(19)	Forfeiture	Assessing authority	Sections 57 (4), (5), (6)
(20)	Prosecution / Composition of offences	Assessing or inspecting authority, as the case may be	Sections 58 & 61
(21)	Authority to prescribe records	<p>(i) Deputy Commissioner of the Division, concerned, or</p> <p>(ii) Assistant Commissioner (CT), LTU, concerned, in case of dealers of the Large Tax Payer Unit , concerned; or</p>	Section 42 (2)

		(iii) Commercial Tax Officer, in case of the dealers of the Circle, concerned	
(22)	Casual trader – receipt of return and assessment	Deputy Commercial Tax Officer of the circle, as authorised by the Commercial Tax Officer of the circle, concerned.	Rule 23 (7)
(23)	Authority before whom appeal is to be filed	Appellate Deputy Commissioner (CT), concerned.	Section 31 (1)
(24)	Remittance of TDS	(i) Assistant Commissioner (CT), LTU, concerned, in case of dealers of the Large Tax Payer Unit , concerned; or (ii) Commercial Tax Officer, in case of the dealers of the Circle, concerned.	Section 22 (4) and Rule 17 & 18
(25)	Submission of VAT 250 (Option for composition)	(i) Assistant Commissioner (CT), LTU, concerned, in case of dealers of the Large Tax Payer Unit , concerned; or (ii) Commercial Tax Officer, in case of the dealers of the Circle, concerned.	Rule 17 (3) (c)
(26)	Authority before whom Form VAT 118 is to be filed.	(i) Assistant Commissioner (CT), LTU in case of dealers of the Large Tax Payer Unit , concerned; or (ii) Commercial Tax Officer, in case of the dealers of the Circle, concerned.	Rule 20 (1)
(27)	The Authority to whom the transfer of business as an ongoing concerned should be notified.	(i) Assistant Commissioner (CT), LTU in case of dealers of the Large Tax Payer Unit , concerned, or (ii) Commercial Tax Officer, in case of the dealers of the Circle, concerned.	Rule 36

”

18. in Form 501,

- (i) under the heading, “Certificate of Tax Collection at Source”, for the expression, “(See Rule 17 (2) (d) & 17 (2) (f))”, the following expression shall be substituted, namely,-

“See Rule 18(1)(bb) and Rule 18(3)”

- (ii) for the figure, “4%”, wherever they occur, the figure, “5%” shall be substituted.

19. in Form 501A and Form 501D,

- (i) the words and figures “deducted at the rate of 2.8% or 1.4% as applicable of the amount paid to the contractor” shall be omitted.
- (ii) the figures “17(3)(e)” shall be omitted.
- (iii) the illustration in Form 501D shall be omitted.

20. for Form VAT 250, the following form shall be substituted, namely,-

“Form VAT 250”

21. for Form VAT 521, the following form shall be substituted, namely,-
"Form VAT 521"
22. in Form TOT 012, Form TOT 025, Form TOT 025A, Form VAT 202, Form VAT 305, Form VAT 305A and Form VAT 307, for the words and figures, "interest at the rate of 1%", the words and figures, "interest as per Section 22 of the Act" shall be substituted.
23. in Form VAT 200, Form VAT 200A, Form VAT 200B, Form VAT 200C, Form VAT 200D, Form VAT 200E, Form VAT 200F and Form VAT 213, for the figure, "4%", wherever they occur, the figure, "5%" shall be substituted.
24. in Form VAT 200A, Form VAT 200B and Form VAT 200E, for the figure, "10.5%", the figure, "9.5%" shall be substituted.
25. in Form X or 600, Form 601, Form 602, Form 610, Form 616, for the words, "value of goods", the following words shall be substituted, namely,-
"Total value of goods as set out in the invoice / sale bill/ delivery note"
26. In Form 650 and Form 651, for the words, "value", the following words shall be substituted, namely,-
"Total value of goods as set out in the invoice / sale bill/ delivery note"

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

// FORWARDED :: BY ORDER //

SECTION OFFICER

ACCOUNT TO BE MAINTAINED BY SELLING AGENT ON BEHALF OF AGRICULTURIST PRINCIPALS / UNREGISTERED DEALERS/TOT DEALERS

[See Rule 34 (1)]

Date	Name & Address of Agriculturist Principal / Un-Registered Dealer/TOT Dealers	Name of Commodity Sold	Quantity	Value	Name & Address of Buying Dealer	Registration No. (TIN / GRN) of Buying dealer	Tax payable if any. (in case of sales to an un registered dealer)	Tax paid particulars. (Cheque/ DD / Challan No/ Date.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

APPLICATION OPTING FOR PAYMENT TAX BY WAY OF COMPOSITION

[See Rules 17, 17 A and 17B]

01. Tax Office Address :

.....

.....

.....

Date

Month

Year

02

TIN

3. Name

Address:

I/We do hereby apply to pay VAT by way of composition, contract wise or for a period as the case may be.

The details of contracts for which composition is opted for are given below:

Sl. No.	Nature of Option (Contract wise or For a Period)	Name & Address of other party in case of option contract wise	Nature of contract / Transaction	Date of Contract / Period of option	Full value of the contract / transaction (Rs.)
1		2	3	4	5

Note: Option once made is irrevocable.

Date:

Signature of the Dealer,
Stamp and Seal